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a first computer having at least one file;

a second computer for receiving data inputs, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;

first communication means for transferring said data inputs <sup>from</sup> ~~from~~ said second computer to said file of said first computer; and

means for providing access to said file of said first computer for agents of said first entity so that one of said agents can perform one or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

Add the following new claim:

28. A method of providing financial accounting reports and statements for a first entity such as an individual or a business which comprises:

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providing a menu of transaction codes, including standardized codes;

conducting through other entities separate financial transactions, including transfer of funds and instructions for transfer of funds, with the first entity at a plurality of separate points;

associating a transaction code from the menu at the time when funds are transferred or instructions are given for transfer to complete the financial transaction;

transmitting a record of each transaction and selected transaction code to at least one file at about the time of the transaction;

sorting the transactions in the files and producing an accounting statement in a desired format;